

## **REG-8-001 SCOPE AND APPLICATION**

001.01 The provisions of Nebraska law requiring nonresident contractors to register and bond both themselves and the contracts in which they intend to engage were enacted to insure that the state and its political subdivisions, including county and local governments, would receive all the contributions, fees, and taxes required to be paid or collected by nonresident individuals, firms, partnerships, corporations, or other associations for the privilege of engaging in business within this state. These contributions, fees, and taxes include, but are not limited to the following: corporate income and franchise taxes, individual income taxes, income tax withholding or estimated tax payments for the contractor and its employees, sales and use taxes, corporate registration fees and occupation taxes, contributions due under the employment security law, and county and local taxes and fees.

(Sections 77-3101 to 77-3113, R.R.S. 1943. September 15, 1975.)